

Annual Reconciliation of Apportionable Income

Important: Incomplete forms will not be accepted.

Tax Registration Number		Year to be Reconciled
Business Name/DBA		Contact Name
Address		Telephone Number
City	State	Zip Code
Tax Classification		

Washington income \div _____ = _____ Receipts factor
 Worldwide income – Throw out income

Tax Period	Worldwide Gross Less Deductions	Receipts Factor	Taxable Income	Previously Reported	Difference
January					
February					
April					
May					
July					
August					
October					
November					

If your annual reconciliation results in a credit, would you prefer a credit or a refund? ☐ Credit ☐ Refund

Taxpayer or Representative Signature

Date

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

Instructions

1. Who should file this form?

Businesses that report “apportionable activities and income” under the business and occupation (B&O) tax classifications listed below will need to use a new apportionment method if they have nexus outside of Washington or pay taxes outside of Washington.

- Service and other activities
- Royalties
- Travel agents and tour operators
- Internal steamship agent, international customs house broker, international freight forwarder, vessel and/or cargo charter broker in foreign commerce, and/or international air cargo agent
- Stevedoring and associated activities
- Disposing of low-level waste
- Title insurance producers, title insurance agents, or surplus line brokers
- Public or nonprofit hospitals
- Real estate brokers
- Research and development performed by nonprofit corporations or associations
- Inspecting, testing, labeling, and storing canned salmon owned by another person
- Representing and performing services for fire or casualty insurance companies as an independent resident managing general agent licensed under the provisions of chapter 48.17 RCW
- Contests of chance
- Horse races
- International investment management
- Aerospace product development
- Printing or publishing a newspaper, but only with respect to advertising income
- Printing materials other than newspapers, and of publishing periodicals or magazines, but only with respect to advertising income
- Cleaning up radioactive waste and other by-products of weapons production and nuclear research and development, but only with respect to activities that would be taxable as an “apportionable activity” if this special tax classification did not exist

2. When should I fill out this form?

As soon as you have the information needed to determine the receipts factor for a calendar year. To avoid penalties you must send the form to the Department of Revenue by October 31 of the following year.

3. What information needs to be included on the reconciliation form?

All sections must be fully completed or the reconciliation will not be accepted. Include the following information:

- Taxpayer's name, Tax Registration Account number, and phone number
- Tax classifications and year being reconciled
- While documentation is generally not required, the Department reserves the right to request additional documentation supporting the reconciliation prior to issuing a refund
- Signature of taxpayer or representative

4. How do I submit this form?

Please mail your claim to the following address:

Attn: Amended Returns
Washington State Department of Revenue
PO Box 47476
Olympia, WA 98504-7476

5. How do I pay?

To pay electronically, go to our website at dor.wa.gov and log into “My Account” in the upper right-hand corner. If you’re not already registered, click on “Register Now.” Once you’re logged in, click on “Invoices & Payment Options,” then “Miscellaneous Payments” choose “Other.” **To pay by check**, mail this form with supporting documentation, if required to the address listed below.

6. Will there be interest?

Interest will apply to both refunds and additional amounts due. The Department will automatically include interest in refunds. If additional tax is due, the Department will notify taxpayers of the amount due.

7. What if I have questions about my reconciliation?

Questions about the form: Call the Department of Revenue by phone at 1-800-647-7706, or send an email inquiry to communications@dor.wa.gov

Questions about a submitted form:
Call (360) 902-7151